

4297



STEVE J. THERIOT, CPA  
LEGISLATIVE AUDITOR

OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
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September 17, 2007

To Whom It May Concern:

This report is not an audit performed in accordance with generally accepted *Government Auditing Standards* nor was it prepared by an independent Certified Public Accountant.

This report was submitted by Department of Agriculture employees whose work was not supervised by a CPA or the Legislative Auditor.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve J. Theriot".

Steve J. Theriot, CPA  
Legislative Auditor

SJT:JSI:ss

[SOILANDWATER]



LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY  
BOB ODOM, COMMISSIONER



CONFIDENTIAL ASSISTANTS

LUKE A. THERIOT  
T. TYSON "TY" BROMELL, II

August 6, 2007

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COMMISSIONERS

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Mr. Sammy Franklin, Chairman  
LaSalle SWCD  
P. O. Box 1638  
Jena, LA 71342-1638

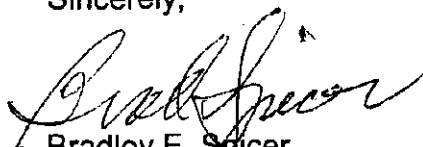
Attached is the LaSalle Soil and Water Conservation District Audit Report for the year ending June 30, 2006. Please be advised that during the recent audit, the state auditor found the following finding.

1. Capital Assets Net Depreciation: The department's audit revealed that the district is not in compliance with Governmental Accounting Standards Board Statement No. 34 with respect to reporting of capital assets. The balance sheet did not include the capital assets (land, buildings and equipment) net of depreciation. Statement 34 with respect to reporting of capital assets has not been applied to the district in the past, but will be applied starting with the next fiscal year.

To assist your district to eliminate this noncompliance the department will conduct area workshops to train district personnel on the proper preparation of depreciation schedules and preparation of the financial statements during the next fiscal year and prior to any audit of your district.

If we can assist your board in meeting it's administrative and program responsibilities, including resolving the finding identified in this audit, please let us know.

Sincerely,

  
Bradley E. Spicer  
Executive Director

BES:le  
Attachment  
cc: Bennie Tate (2)

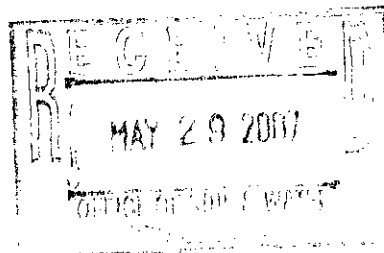
Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

9/26/07

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LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION



LASALLE SOIL AND WATER CONSERVATION DISTRICT  
JENA, LOUISIANA

REPORT NO. 06-35-24

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ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2006

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION**

**REPORT NO. 06-35-24**

**LASALLE SOIL AND WATER CONSERVATION DISTRICT  
JENA, LOUISIANA**

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LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION

January 9, 2007  
Board of Supervisors  
LaSalle Soil and Water Conservation District  
P. O. Box 1638  
Jena, Louisiana 71342-1638

**RE: AUDIT REPORT FOR FISCAL YEAR ENDING JUNE 30, 2006**

Dear Board of Supervisors:

The audit and evaluation section of the Louisiana Department of Agriculture and Forestry (department) has conducted an audit of your district, including the district's accounts receipts and disbursements for the fiscal year stated above. The purpose of the audit is to fulfill the statutory duty of both the State Soil and Water Conservation Committee and the department, as required by the committee and this department. The department believes that the audit provides a reasonable basis for this report. This report and the attached audit shall be filed with the legislative auditor as required by La. R. S. 3:1204 (C) (3).

This department, therefore, is reasonably assured that the operation of the district and the conduct of its affairs are in substantial compliance with applicable law, regulations, and policies and that the assets of the district are controlled and safeguarded, except as provided herein.

The department's audit revealed that the district is not in compliance with Governmental Accounting Standards Statement No. 34 with respect to reporting of capital assets. The balance sheet did not include the capital assets (land, buildings, and equipment) net of depreciation. Therefore the district statements are not in conformity with said Generally Accepted Accounting Principles (GAAP).

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION

**Disclaimer:** The audit of the district was conducted by and a public employee, who is not a certified public employee accountant, in the performance of that person's duties as a public employee, prepared this report. The audit and this report are designed to be used for Louisiana state government purposes only. Accordingly, the audit and this report are not designed for those who are not informed about such matters.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Mark A. Tillman', followed by a stylized flourish or second signature.

Mark A. Tillman  
Audit Director

MAT: bt

cc. State Soil and Water Conservation Committee  
Legislative Auditor

**Exhibit A****Audited Combined Balance Sheet**

	<b>General Fund</b>	<b>Gen. Fixed Asset Group</b>	<b>Fund Balance 2006</b>	<b>Fund Balance 2005</b>
<hr/>				
<b>ASSETS</b>				
Cash	\$7,407.91		\$7,407.91	\$2,839.36
Petty Cash	\$0.00		\$0.00	\$0.00
Accounts Receivable	\$283.00		\$283.00	\$0.00
Money Market	\$0.00		\$0.00	\$0.00
Certificate Of Deposit	\$15,595.50		\$15,595.50	\$15,348.07
Savings	\$0.00		\$0.00	\$0.00
Prepaid Insurance	\$25.00		\$25.00	\$62.50
Prepaid Maintenance	\$0.00		\$0.00	\$0.00
Furniture & Equipment		\$5,657.46	\$5,657.46	\$11,957.15
<b>TOTAL ASSETS</b>	<b>\$23,311.41</b>	<b>\$5,657.46</b>	<b>\$28,968.87</b>	<b>\$30,207.08</b>
<b>LIABILITIES</b>				
Accounts Payable	\$2,064.72		\$2,064.72	\$0.00
Accrued Salaries	\$675.00		\$675.00	\$189.00
Accrued FICA	\$51.64		\$51.64	\$14.46
Accrued Retirement	\$0.00		\$0.00	\$0.00
Accrued Leave	\$209.57		\$209.57	\$347.27
Due to LDOAF	\$0.00		\$0.00	\$0.00
<b>TOTAL LIABILITIES</b>	<b>\$3,000.93</b>	<b>\$0.00</b>	<b>\$3,000.93</b>	<b>\$550.73</b>
<b>FUND EQUITY</b>				
Fund Bal.-Res.-Group Insurance	\$0.00		\$0.00	\$0.00
Fund Bal.-Res.-Other Insurance	\$25.00		\$25.00	\$62.50
Fund Bal.-Res.-Maintenance	\$0.00		\$0.00	\$0.00
Fund Bal.-Unreserved	\$20,285.48		\$20,285.48	\$17,636.70
Investments in G. F. A.		\$5,657.46	\$5,657.46	\$11,957.15
<b>TOTAL FUND EQUITY</b>	<b>\$20,310.48</b>	<b>\$5,657.46</b>	<b>\$25,967.94</b>	<b>\$29,656.35</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$23,311.41</b>	<b>\$5,657.46</b>	<b>\$28,968.87</b>	<b>\$30,207.08</b>

The accompanying notes are an  
integral part of this statement.

**EXHIBIT B****STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

	<b>GENERAL FUND 2006</b>	<b>GENERAL FUND 2005</b>
<hr/>		
<b>REVENUE</b>		
Area Meeting	\$0.00	\$0.00
Equipment Rentals	\$0.00	\$0.00
Farm Bill	\$703.00	\$2,496.00
Interest	\$247.43	\$103.62
Local Funds	\$2,467.88	\$0.00
Miscellaneous	\$0.00	\$0.00
Rent	\$0.00	\$0.00
Sale of Equipment	\$0.00	\$0.00
Seedlings	\$130.00	\$71.50
Stakes/Flags	\$0.00	\$0.00
State Funds	\$24,381.00	\$24,161.00
WRP	\$0.00	\$0.00
<b>TOTAL REVENUES</b>	<b>\$27,929.31</b>	<b>\$26,832.12</b>
<b>EXPENDITURES</b>		
Annual Report	\$525.00	\$0.00
Area Meeting	\$96.83	\$0.00
Awards/Contests/Promotions	\$645.69	\$1,085.00
Bank Charges	\$0.00	\$0.00
Board Meetings-per diem	\$1,750.00	\$875.00
Board Meetings-mileage	\$320.20	\$204.00
Dues & Subscriptions	\$711.00	\$317.00
Equipment	\$0.00	\$0.00
Field Supplies	\$0.00	\$0.00
Insurance-group health	\$0.00	\$0.00
Insurance-other	\$480.50	\$495.83
Insurance-unemployment	\$0.00	\$0.00
Maintenance & Repairs	\$0.00	\$345.00
Miscellaneous	\$0.00	\$0.00
Office Supplies	\$1,108.34	\$1,139.11
Postage	\$137.42	\$114.82
Rent	\$0.00	\$0.00
Rentals	\$66.00	\$0.00
Salaries	\$16,374.30	\$16,501.81
FICA	\$1,399.73	\$1,325.85
Retirement	\$0.00	\$0.00
Seedlings	\$130.00	\$592.96
Telephone	\$1,520.84	\$1,411.58
Travel	\$277.18	\$1,897.70
<b>TOTAL EXPENDITURES</b>	<b>\$25,543.03</b>	<b>\$26,305.66</b>
Excess (deficiency) of Revenue over Expenditures	\$2,386.28	\$526.46

The accompanying notes are an  
integral part of this statement.



**EXHIBIT C****STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

	<b>GENERAL FUND 2006</b>	<b>GENERAL Fund 2005</b>
Fund Balance-Unreserved Beginning of the year	\$17,636.70	\$17,112.02
Excess (deficiency) of Revenue over Expenditures	\$2,386.28	\$526.46
Less: Prior Period Adjustment	\$225.00	(\$22.61)
Less: Establish F. B.-Reserved for Other Insurance	\$37.50	\$20.83
Less: Establish F. B. -Reserved for Maintenance	\$0.00	\$0.00
Fund Balance-Unreserved End of the Year	<u>\$20,285.48</u>	<u>\$17,636.70</u>

**OTHER FINANCING SOURCES**

Fund Balance-Reserved for Group Insurance (Beg. Balance)	\$0.00	\$0.00
Plus: Paid-in by Supervisors	\$0.00	\$0.00
Less: Paid-out by District	\$0.00	\$0.00
Less: Prior Period Correction	\$0.00	\$0.00

Fund Balance Reserved for Group Insurance (Ending Balance)	<u>\$0.00</u>	<u>\$0.00</u>
---	---------------	---------------

Fund Balance-Reserved for Other Insurance (Beg. Balance)	\$83.33	\$83.33
Plus: Paid-in	\$480.50	\$475.00
Less: Paid-out	(\$538.83)	(\$475.00)

Fund Balance Reserved for Other Insurance (Ending Balance)	<u>\$25.00</u>	<u>\$83.33</u>
---	----------------	----------------

Fund Balance-Reserved for Maintenance (Beg. Balance)	\$0.00	\$0.00
Plus: Paid-in	\$0.00	\$345.00
Less: Paid-out	\$0.00	(\$345.00)

Fund Balance Reserved for Maintenance (Ending Balance)	<u>\$0.00</u>	<u>\$0.00</u>
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The accompanying notes are an  
integral part of this statement.

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION**

**REPORT NO. 06-35-24**

**LASALLE SOIL AND WATER CONSERVATION DISTRICT**

**JENA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2006**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Louisiana Legislature created the LaSalle Soil and Water Conservation District. The District primarily assists farmers and other land users in the wise use of their lands and the prevention of erosion of farm and urban land and the pollution of waters in the state. The governing board of supervisors administers the operations and responsibilities of the District in accordance with Louisiana Statutes. The board is comprised of five members.

In April 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November, 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent pronouncements are recognized as generally accepted accounting principles for state and local governments.

The financial statements of the LaSalle Soil and Water Conservation District are prepared in accordance with the standards established by the GASB. GASB Codification Section 2100 established criteria for determining the governmental reporting entity to be the LaSalle Soil and Water Conservation District. The accompanying statements present information only as to the transactions of the District.

**A. FUND ACCOUNTING**

The financial statements of the LaSalle Soil and Water Conservation District

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION

REPORT NO. 06-35-24

are presented as if the accounts were organized on the basis of funds and account groups, each of which would be considered a separate accounting entity. Since the District has no financial resources, which are required to be accounted for in other funds, only a general operating fund was used.

**B. FIXED ASSETS**

Fixed assets used in the governmental fund type operations are accounted for in the General Fixed Assets account group, rather than the Governmental Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

This account group is not a "fund." It is concerned with the measurement of financial position, not with measurement of operations.

**C. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The records are maintained on a cash basis and the accompanying financial statements have been converted to a modified accrual basis of accounting using the following practices:

**(1) Revenue**

State Funds are recorded when the District is entitled to the funds.

Newsletter sponsors and equipment rental are recorded in the year earned.

Interest income on time deposits is recorded when the deposits have matured and the income is available.

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION

**REPORT NO. 06-35-24**

Rents and royalties are recorded in the year earned.

Subsequently all other revenues are recorded when received.

(2) Expenditures

Expenditures were recognized in the accounting period in which the liabilities are both measurable and incurred.

**D. BUDGETARY PRACTICES**

A budget was submitted to the Office of Soil and Water Conservation, Louisiana Department of Agriculture and Forestry. State Funding for the year was based upon the allocation procedures established in the program rules and regulations.

**E. ANNUAL AND SICK LEAVE**

Employees earn and accumulate annual and sick leave at various rates depending on their years of service. Unused annual and sick leave accumulates without limit. The number of hours of unused annual leave for which an employee may receive a lump sum payment upon termination from District employment may not exceed 300 hours.

At June 30, 2006 (fiscal close), the LaSalle Soil and Water Conservation District had accumulated and vested \$209.57, in leave privileges, required to be accrued under SFAS 43. Current year expenditures for salary and leave privileges total \$16,374.30.

**F. PENSION PLAN  
SOCIAL SECURITY BENEFITS**

Substantially all employees of the LaSalle Soil and Water Conservation District

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION

REPORT NO. 06-35-24

are members of the Social Security System. The Employee contribution was 7.65% of gross salary from July 1, 2005, through June 30, 2006. The District Contributed an additional 7.65% of gross salary from July 1, 2005, through June 30, 2006. The District does not guarantee the benefits granted by the Social Security System.

**2. CHANGES IN GENERAL FIXED ASSETS**

The General Fixed Assets of the LaSalle Soil and Water Conservation District had a net decrease of \$6,299.69 for the year ended June 30, 2006.

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION

REPORT NO. 06-35-24

**4. COMPENSATION PAID TO BOARD MEMBERS**

The schedule of compensation paid to the LaSalle Soil and Water Conservation District Supervisors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the LaSalle Soil and Water Conservation District Supervisors is included in the general administrative expenditures of the General Fund. Members of the governing board receive compensation pursuant to Louisiana Revised Statute 3:1207.

PER DIEM/MILEAGE PAID TO BOARD MEMBERS  
FOR THE YEAR ENDING JUNE 30, 2006

BOARD MEMBER	MEETINGS REIMBURSED	PER DIEM	MILEAGE	TOTAL AMOUNT
Steve Andrews	10	\$ 350.00	\$ 31.20	\$ 381.20
Mike Crooks	8	\$ 280.00	\$ 44.52	\$ 324.52
Sammy Franklin	10	\$ 350.00	\$ 21.36	\$ 371.36
Keith Ganey	8	\$ 280.00	\$ 83.20	\$ 363.20
Mike McCartney	7	\$ 245.00	\$139.92	\$ 384.92
	TOTALS	\$1,505.00	\$320.20	\$1,825.20

TOTAL NUMBER OF BOARD MEETINGS DURING THE YEAR WAS 10.



LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY  
BOB ODOM, COMMISSIONER



August 6, 2007

CONFIDENTIAL ASSISTANTS

LUKE A. THERIOT  
T. TYSON "TY" BROMELL, II

Mr. Sammy Franklin, Chairman  
LaSalle SWCD  
P. O. Box 1638  
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Baton Rouge, LA 70821  
(225) 922-1269  
Fax: 922-2577

Please be advised that at the close of the audit for the year ending June 30, 2006, the auditor identified and discussed with the appropriate staff the following recommendation regarding timesheets.

1. **Timesheets:** Districts are to follow the guidelines from OSWC for submitting district employee timesheets to OSWC by email and regular mail hard copy. Each district employee is to give the district secretary their weekly timesheet on Thursday morning. The district secretary will compile and review for correctness all district employee weekly timesheets and then email them to OSWC by Thursday Noon, unless specified differently due to office closures, etc. Any changes to an employee's timesheet is to be marked **REVISED** above the employee name and/or beside the PAY PERIOD NUMBER. Revised timesheets are to be given to the district secretary immediately to ensure she has time to email the REVISED timesheet to OSWC by 9:00 am each Monday morning (unless specified differently due to office closures, etc.). See the attached **TIMESHEET GUIDELINES** for specific instructions. Signed Timesheets are to be mailed or faxed the following Monday after the Pay Period ends. The Signed Timesheets AND the emailed timesheets are to be identical. Corrections/Changes can be made only after contacting OSWC with an emailed REVISED timesheet.

Your immediate attention to implementing this policy is requested. Also, **within forty-five (45) days** provide this office in writing the action taken by the LaSalle Soil and Water Conservation board to implement this recommendation.

I encourage you, your district staff, and board members to request assistance from this office any time it is needed to help ensure the board in meeting its administrative and program responsibilities, including resolving the recommendation identified in this audit.

Sincerely,

Bradley E. Spicer  
Executive Director

BES:le

Attachment: Attendance Report (Timesheets) Guidelines – 2007  
cc: Bennie Tate (2)

2007 AUG 32 AM 3:56

RECEIVED

## Attendance Report (Timesheets) Guidelines -2007

12/2006

1. **The District Secretary** is responsible for emailing ALL weekly District employee timesheets to us in one batch. District Employees working in offices other than the District office are to email their timesheet to the District Secretary prior to noon on Thursday so the District Secretary can email ALL of that district's employee timesheets in ONE batch to OSWC. It is the District Secretary's (or her backup designee's) responsibility to see that all of the district's employee timesheets are completed correctly (work and leave hours are compiled correctly and \*OTHER is fully explained, etc.) and emailed timely to OSWC. Most district secretaries keep each employee in a separate Excel workbook and attach all of the workbooks to one email with a note such as **"attached are 3 timesheets for PP #21, 1<sup>st</sup> week (or PP#21-B).**
2. **Deadline - Thursday NOON:** each week District Secretaries are to email copies of all the employee timesheets on the Excel ATTENDANCE REPORT worksheet (we call it the TIMESHEET)..... Attached is the updated TIMESHEET.....Note that the **bolded cells will calculate** the hours.....do **NOT** type in these bolded cells! **SHOULD** the NOON deadline have to change due to holidays, we will notify each District ASAP! Satellite office employees can fax a signed copy to the District Secretary at the District Office.
3. **Revisions MUST** be in our office no later than **9:00 AM each MONDAY** for regular processing. Any revision after that must be done **manually** and manual revisions cause a lot of extra work for ISIS. All manual changes are listed on a report with the **REASON** it is late, the employee's name, the district secretary's name and the entering Timekeeper's name. Needless to say, we do not want our name on this derogatory report! Type the word **REVISION** above the employee's name.
4. **Signed payrolls** are due in our office on the first Monday after each pay period from each District Secretary. See your 2007 Pay Period Table. District Secretaries may fax or mail the signed copies. Faxes are so unpredictable... even though your copy may show it went through.....that does not mean it was received or readable!
5. **Monthly Payroll Invoice:** After the 8<sup>th</sup> of the month, each District is invoiced for two or three pay-periods on the monthly Payroll Invoice sent by Stacy Junker, OMF/LDAF . Remember this Monthly Payroll Invoice is due as soon as it is received! (So make a note on your calendar to expect it .... If not paid timely, the district employees' payrolls and/or the District Allocation can be held!) This Monthly Payroll Invoice is to be reconciled with the employees' signed timesheets, and the Pay Period Excel worksheet that OSWC emails to each district. After reconciling these three reports, file them together with any notes on them clearly explaining anything unusual so the auditor or anyone else that would review the file at a later date would understand easily. This is one of the items checked closely on each annual audit. Every month should balance to the penny...if not then notify us ASAP so we can help.
6. **Sick Leave:** See PPM#2:B – sick leave is granted to an employee for personal illness or for medical, dental, optical or other medical consultation or treatment. Sick leave **CANNOT** be used to take care of sick children or relatives – annual leave should be requested for these situations.

Please NEVER hesitate to contact us with any question.....we are always glad to help.....and if we cannot, then we will certainly find someone that can!